

State of California
BOARD OF EQUALIZATION

ALCOHOLIC BEVERAGE TAX REGULATIONS

Regulation 2535. DISTILLED SPIRITS.

Reference: Sections 32201, 32211, 32251, 32251.5, 32452, Revenue and Taxation Code.

Every distilled spirits taxpayer shall, on or before the fifteenth day of each and every month, or, on or before the fifteenth day of the month following the close of such other reporting period authorized by the board, file with the board at Sacramento a tax return on the form prescribed by the board of all sales of distilled spirits for the reporting period, together with such other information as is required on said form.

Every distilled spirits taxpayer shall immediately following the close of business on the last day of each month forward the original page, or pages, of SBE Forms 241A, 242A, 243B, and 244B to the board at Sacramento, provided that additional entries in these forms as required by Article 1 have been made since the last reporting date.

History: Effective April 17, 1955.

Amended September 5, 1969.

Amended December 17, 1975, effective January 1, 1976.

Amended December 1, 1983, effective June 8, 1984. In second paragraph inserted "242A" and deleted dates prior to "last day of each month". Deleted last paragraph.